SCHEDULE CS

Wisconsin
Department of Revenue

College Savings Accounts
(EdVest and Tomorrow's Scholar)
File with Wisconsin Form 1 or 1NPR

2014

Name	Social Security Number

Part I   Owners of the EdVest or Tomorrow's Scholar account

Section A – Allowable Subtraction

1 Name of account beneficiary _____

2 Amount you contributed to the account for 2014 . . . . **2** _____ .00

3 Fill in $3,050 ($1,520 if married filing separate or a divorced parent) . . . **3** _____ .00

4 **Allowable subtraction**. Fill in the smaller of line 2 or line 3 *(see instructions for further limitations)* **4** _____ .00

Section B – Eligible Carryover

5 Carryover to future years. Subtract line 4 from line 2 . . . . **5** _____ .00

Section C – Total Amount Contributed to Account for 2014

6 Amount contributed to the account **by others** for 2014 . . . . **6** _____ .00

7 Add amounts on lines 2 and 6. This is the total amount contributed to the account for 2014 . . . . **7** _____ .00

Part II   Persons other than the account owner

Section A – Allowable Subtraction

8 Name and address of account owner _____

9 Name of account beneficiary _____

10 Amount you contributed to the account for 2014 . . . . **10** _____ .00

11 Fill in $3,050 ($1,520 if married filing separate or a divorced parent) . . **11** _____ .00

12 **Allowable subtraction**. Fill in the smaller of line 10 or 11 *(see instructions for further limitations)* . . **12** _____ .00

Section B – Eligible Carryover

13 Carryover to future years. Subtract line 12 from line 10 . . . . **13** _____ .00

Part III   Distributions from a college savings account not used for qualified education expenses or rollovers

Section A – Distribution Not Used for Qualified Higher Education Expenses

14 Who received the distribution check *(check one)*:

☐ account owner (Name of owner _____)

☐ account beneficiary (Name of beneficiary _____)

15 If you were subject to a federal penalty because a distribution received on or after June 1, 2014, was not used for qualified higher education expenses, fill in the amount of the distribution not used for qualified higher education expenses . . . . **15** _____ .00

16 Amount you and any other persons contributed to the account for 2014 . . . . **16** _____ .00

17 Fill in the smaller of line 15 or line 16. Add this amount to your Wisconsin income . . . . **17** _____ .00

Section B – Rollover to another state's qualified tuition program (complete lines 14 and 18-19)

18 If, on or after June 1, 2014, you rolled over an amount into another state's qualified tuition program, fill in the amount rolled over . . . . **18** _____ .00

19 Fill in the portion of the amount on line 18 that was previously claimed as a Wisconsin subtraction from income by yourself and other contributors to the account. This amount must be added to your Wisconsin income . . . . **19** _____ .00

See instructions for completing form.